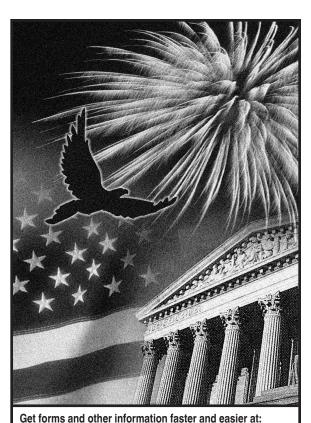


Publication 509

Cat. No. 15013X

Tax Calendars

For use in **2016**



Get forms and other information laster and easier at

- IRS.gov (English)
- IRS.gov/Korean (한국어)
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- IRS.gov/Vietnamese (TiếngViệt)

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Future Developments

For the latest information about developments related to Pub. 509, such as legislation enacted after it was published, go to www.irs.gov/pub509.

Reminders

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Online IRS Tax Calendar. The IRS Tax Calendar for Small Businesses and Self-Employed is available online at www.irs.gov/taxcalendar. This calendar is also available in Spanish.

Introduction

A tax calendar is a 12-month calendar divided into quarters. The calendar gives specific due dates for:

- Filing tax forms,
- Paying taxes, and
- Taking other actions required by federal tax law.

What does this publication contain? This publication contains the following.

- 1. A section on how to use the tax calendars.
- 2. Three tax calendars:
 - a. General Tax Calendar.
 - b. Employer's Tax Calendar, and
 - c. Excise Tax Calendar.
- 3. A table showing the semiweekly deposit due dates for payroll taxes for 2016.

Most of the due dates discussed in this publication are also included in the IRS Tax Calendar available at www.irs.gov/taxcalendar. The online IRS Tax calendar is also available in Spanish.

Table 1. Useful Publications

IF you are	THEN you may need
An employer	 Pub. 15, Employer's Tax Guide. Pub. 15-A, Employer's Supplemental Tax Guide. Pub. 15-B, Employer's Tax Guide to Fringe Benefits. Pub. 926, Household Employer's Tax Guide.
A farmer	Pub. 51, Agricultural Employer's Tax Guide. Pub. 225. Farmer's Tax Guide.
An individual	Pub. 505, Tax Withholding and Estimated Tax.
Required to pay excise taxes	• Pub. 510, Excise Taxes.

Who should use this publication? Primarily, employers need to use this publication. However, the General Tax Calendar has important due dates for all businesses and individuals. Anyone who must pay excise taxes may need the Excise Tax Calendar.

What are the advantages of using a tax calendar? The following are advantages of using a calendar.

- You don't have to figure the due dates yourself.
- You can file or pay timely and avoid penal-
- You don't have to adjust the due dates for Saturdays, Sundays, and legal holidays.
- You don't have to adjust the due dates for special banking rules if you use the Employer's Tax Calendar or Excise Tax Cal-

Which calendar(s) should I use? To decide which calendar(s) to use, first look at the General Tax Calendar and highlight the dates that apply to you. If you are an employer, also use the Employer's Tax Calendar. If you must pay excise taxes, use the Excise Tax Calendar. Depending on your situation, you may need to use more than one calendar.

What isn't in these calendars? The calendars don't cover the employment or excise tax deposit rules. You can find the deposit rules for employment taxes in Pub. 15. The deposit rules for excise taxes are in Pub. 510 and in the Instructions for Form 720. In addition, the calendars don't cover filing forms and other requirements for:

- Estate taxes.
- Gift taxes,
- Trusts,
- Exempt organizations,
- Certain types of corporations, or
- Foreign partnerships.

What other publications and tax forms will I need? Table 1 lists other publications you may need to order. Each calendar lists the forms you may need.

See How To Get Tax Help near the end of this publication for information about getting publications and forms. There is also a list of commonly used tax forms and publications.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send us comments from www.irs.gov/formspubs. Click on "More Information" and then on "Give us feedback."

Or you can write to:

Internal Revenue Service Tax Forms and Publications 1111 Constitution Ave. NW, IR-6526 Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

Ordering forms and publications. Visit www.irs.gov/formspubs to download forms and publications. Otherwise, you can go to www.irs.gov/orderforms to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

Tax questions. If you have a tax question not answered by this publication, check IRS.gov and How To Get Tax Help at the end of this publication.

Background Information for Using the Tax Calendars

The following brief explanations may be helpful to you in using the tax calendars.

IRS e-services make taxes easier. Now more than ever before, businesses can enjoy the benefits of filing and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make taxes easier.

- You can e-file your Form 1040; certain business tax returns such as Forms 1120, 1120S, and 1065; certain employment tax returns such as Forms 940 and 941; certain excise tax returns such as Forms 720, 2290, and 8849; and Form 1099 and other information returns. Visit www.irs.gov/efile for more information.
- You can pay taxes online or by phone using the Electronic Federal Tax Payments System (EFTPS). For detailed information

about using this free service, see *Elec*tronic deposit requirement below.

Use these electronic options to make filing and paying taxes easier. For more information on electronic payments, visit the IRS website at www.irs.gov/payments.

Tax deposits. Some taxes can be paid with the return on which they are reported. However, in many cases, you have to deposit the tax before the due date for filing the return. Tax deposits are figured for periods of time that are shorter than the time period covered by the return. See Pub. 15 for the employment tax deposit rules. For the excise tax deposit rules, see Pub. 510 or the Instructions for Form 720.

Electronic deposit requirement. You must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax). Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). EFTPS is a free service provided by the Department of Treasury. If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf.

To get more information or to enroll in EFTPS, call 1-800-555-4477 (business), 1-800-316-6541 (individual), or 1-800-733-4829 (TTY/TDD). You can also visit the EFTPS website at www.eftps.gov. Additional information about EFTPS is also available in Pub. 966.



If you fail to timely, properly, and in full make your federal tax deposit, you may be subject to a failure-to-deposit penalty. For an EFTPS deposit to be on time, you must submit the deposit by 8 p.m. Eastern

Saturday, Sunday, or legal holiday. Generally, if a due date for performing any act for tax purposes falls on a Saturday, Sunday, or legal holiday, the act is considered to be performed timely if it is performed no later than the next day that isn't a Saturday, Sunday, or legal holiday. The term legal holiday means any legal holiday in the District of Columbia. The calendars provided in this publication make the adjustment for Saturdays, Sundays, and legal holidays. But you must make any adjustments for statewide legal holidays, as discussed next.

time the day before the date the deposit is due.



An exception to this rule for certain excise taxes is noted later under the Excise Tax Calendar.

Legal holidays. Legal holidays for 2016 are listed below.

- January 1— New Year's Day
- January 18— Birthday of Martin Luther King, Jr.
- February 15— Washington's Birthday
- April 15- District of Columbia Emancipation Day (observed)
- May 30— Memorial Day
- July 4— Independence Day
- September 5— Labor Day
- October 10— Columbus Day

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- November 11— Veterans Day
- November 24— Thanksgiving Day
- December 26— Christmas Day (observed)

Statewide legal holidays. A statewide legal holiday delays a due date for filing a return only if the IRS office where you are required to file is located in that state. However, if you are a resident of Massachusetts or Maine, Patriots' Day (April 18) delays the due date for filing an income tax return regardless of where you are required to file. A statewide legal holiday doesn't delay a due date for making a federal tax deposit.

Extended due date for Forms 1098, 1099, and W-2 if filed electronically. If you file Forms 1098, 1099, or W-2 electronically, your due date for filing them with the IRS or the Social Security Administration (SSA) will be extended to March 31.

For 2016, the due date for giving the recipient these forms is February 1.

For information about filing Forms 1098, 1099, or W-2G electronically, see Pub. 1220. For information about filing Form W-2 electronically with the SSA, visit www.ssa.gov/employer or call 1-800-772-6270 or 1-800-325-0778 (TTY/TDD).

Penalties. Whenever possible, you should take action before the listed due date. If you are late, you may have to pay a penalty as well as interest on any overdue taxes.

Be sure to follow all the tax laws that apply to you. In addition to civil penalties, criminal penalties may be imposed for intentionally not paving taxes, for intentionally filing a false return, or for not filing a required return.

Use of private delivery services. You can use certain private delivery services designated by the IRS to meet the timely mailing as timely filing/paying rule for tax returns and payments. These private delivery services include only the following.

- Federal Express (FedEx): FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.
- United Parcel Service (UPS): UPS Next Day Air Early AM, UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

For the IRS mailing address to use if you are using a private delivery service, go to IRS.gov and enter "private delivery service" in the search box.

The private delivery service can tell you how to get written proof of the mailing date.



The U.S. Postal Service advises that private delivery services can't deliver CAUTION items to P.O. boxes. You must use the

U.S. Postal Service to mail any item to an IRS P.O. box address.

General Tax Calendar

This tax calendar has the due dates for 2016 that most taxpayers will need. Employers and persons who pay excise taxes also should use the Employer's Tax Calendar and the Excise Tax Calendar.

Fiscal-year taxpayers. If you file your income tax return for a fiscal year rather than the calendar year, you must change some of the dates in this calendar. These changes are described under Fiscal-Year Taxpayers at the end of this cal-

First Quarter

The first quarter of a calendar year is made up of January, February, and March.

January 11

Employees who work for tips. If you received \$20 or more in tips during December, report them to your employer. You can use Form 4070.

January 15

Individuals. Make a payment of your estimated tax for 2015 if you didn't pay your income tax for the year through withholding (or didn't pay in enough tax that way). Use Form 1040-ES. This is the final installment date for 2015 estimated tax payments. However, you don't have to make this payment if you file your 2015 return (Form 1040) and pay any tax due by February 1, 2016.

Farmers and fishermen. Pay your estimated tax for 2015 using Form 1040-ES. You have until April 18 to file your 2015 income tax return (Form 1040). If you don't pay your estimated tax by January 15, you must file your 2015 return and pay any tax due by March 1, 2016, to avoid an estimated tax penalty.

February 1

Individuals who must make estimated tax payments. If you didn't pay your last installment of estimated tax by January 15, you may choose (but aren't required) to file your income tax return (Form 1040) for 2015 by February 1. Filing your return and paying any tax due by February 1 prevents any penalty for late payment of the last installment. If you can't file and pay your tax by February 1, file and pay your tax by April 18.

All businesses. Give annual information statements to recipients of certain payments you made during 2015. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. Payments that may be covered include the following.

- Cash payments for fish (or other aquatic life) purchased from anyone engaged in the trade or business of catching fish.
- Compensation for workers who aren't considered employees (including fishing boat proceeds to crew members).
- Dividends and other corporate distribu-
- Interest.
- Rent.
- Royalties.
- Payments of Indian gaming profits to tribal members.
- Profit-sharing distributions.
- Retirement plan distributions.
- Original issue discount.
- Prizes and awards.
- Medical and health care payments.
- Debt cancellation (treated as payment to
- Cash payments over \$10,000. See the instructions for Form 8300.

See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a statement is required, which form to use, when to file, and extensions of time to provide statements to the IRS. Forms 1099-B, 1099-S, and certain reporting on Form 1099-MISC, Miscellaneous Income, are due to recipients by February 16.

February 10

Employees who work for tips. If you received \$20 or more in tips during January, report them to your employer. You can use Form 4070.

February 16

Individuals. If you claimed exemption from income tax withholding last year on the Form W-4, Employee's Withholding Allowance Certificate, you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

All businesses. Give annual information statements to recipients of certain payments you made during 2015. You can use the appropriate version of Form 1099 or other information return. Form 1099 can be issued electronically with the consent of the recipient. This due date applies only to the following types of payments.

- All payments reported on Form 1099-B, Proceeds From Broker and Barter Exchange Transactions.
- All payments reported on Form 1099-S, Proceeds From Real Estate Transac-
- Substitute payments reported in box 8 or gross proceeds paid to an attorney reported in box 14 of Form 1099-MISC.

February 29

All businesses. File information returns (for example, Forms 1099) for certain payments you made during 2015. These payments are described under February 1. There are different forms for different types of payments. Use a separate Form 1096 to summarize and transmit the forms for each type of payment. See the General Instructions for Certain Information Returns for information on what payments are covered, how much the payment must be before a return is required, which form to use, and extensions of time to file.

If you file Forms 1097, 1098, 1099, 3921, 3922, or W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms generally remains February 1.

Farmers and fishermen. File your 2015 income tax return (Form 1040) and pay any tax due. However, you have until April 18 to file if you paid your 2015 estimated tax by January 15, 2016.

March 10

Employees who work for tips. If you received \$20 or more in tips during February, report them to your employer. You can use Form 4070.

March 15

Corporations. File a 2015 calendar year income tax return (Form 1120) and pay any tax due. If you want an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in taxes.

S corporations. File a 2015 calendar year income tax return (Form 1120S) and pay any tax due. Provide each shareholder with a copy of their Schedule K-1 (Form 1120S), Shareholder's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1120S).

To request an automatic 6-month extension of time to file the return, file Form 7004 and deposit what you estimate you owe in tax. Then file the return; pay any tax, interest, and penalties due; and provide each shareholder with a copy of their Schedule K-1 (Form 1120S) by September 15.

S corporation election. File Form 2553 to elect to be treated as an S corporation beginning with calendar year 2016. If Form 2553 is filed late, S corporation treatment will begin with calendar year 2017.

Electing large partnerships. Provide each partner with a copy of Schedule K-1 (Form 1065-B), Partner's Share of Income (Loss) From an Electing Large Partnership, or a substitute Schedule K-1. This due date applies even if the partnership requests an extension of time to file the return (Form 1065-B) by filing Form 7004.

March 31

Electronic filing of Forms 1097, 1098, 1099, 3921, 3922, and W-2G. File Forms 1097, 1098, 1099, 3921, 3922, and W-2G with the IRS. This due date applies only if you file electronically. Otherwise, see February 29.

The due date for giving the recipient these forms generally remains February 1.

For information about filing Forms 1097, 1098, 1099, 3921, 3922, and W-2G electronically, see Pub. 1220.

Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

April 11

Employees who work for tips. If you received \$20 or more in tips during March, report them to your employer. You can use Form 4070.

April 18

Individuals. File a 2015 income tax return (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you are a resident of Massachusetts or Maine, Patriots' Day (April 18) delays the due date for filing your income tax return until April 19. If you want an automatic 6-month extension of time to file the return, file Form 4868. For more information, see Form 4868. Then, file Form 1040, 1040A, or 1040EZ by October 17.

Individuals. If you aren't paying your 2016 income tax through withholding (or won't pay in enough tax during the year that way), pay the first installment of your 2016 estimated tax. Use Form 1040-ES. For more information, see Pub. 505.

Household employers. If you paid cash wages of \$1,900 or more in 2015 to a household employee, you must file Schedule H (Form 1040), Household Employment Taxes. If you are required to file a federal income tax return (Form 1040), file Schedule H (Form 1040), Household Employment Taxes, with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2014 or 2015 to household employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

Partnerships. File a 2015 calendar year return (Form 1065). Provide each partner with a copy of their Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., or substitute Schedule K-1 (Form 1065).

To request an automatic 5-month extension of time to file the return, file Form 7004. Then file the return and provide each partner with a

copy of their final or amended (if required) Schedule K-1 (Form 1065) by September 15.

Electing large partnerships. File a 2015 calendar year return (Form 1065-B). See <u>March 15</u> for the due date for furnishing Schedules K-1 or substitute Schedules K-1 to the partners.

To request an automatic 6-month extension of time to file the return, file Form 7004. Then file the return and provide each partner with a copy of their amended (if required) Schedule K-1 (Form 1065-B) by October 17.

Corporations. Deposit the first installment of estimated income tax for 2016. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

May 10

Employees who work for tips. If you received \$20 or more in tips during April, report them to your employer. You can use Form 4070.

June 10

Employees who work for tips. If you received \$20 or more in tips during May, report them to your employer. You can use Form 4070.

June 15

Individuals. If you are a U.S. citizen or resident alien living and working (or on military duty) outside the United States and Puerto Rico, file Form 1040 and pay any tax, interest, and penalties due. Otherwise, see April 18. If you want additional time to file your return, file Form 4868 to obtain 4 additional months to file. Then, file Form 1040 by October 17.

However, if you are a participant in a combat zone, you may be able to further extend the filing deadline. See Pub. 3, Armed Forces' Tax Guide.

Individuals. Make a payment of your 2016 estimated tax if you aren't paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the second installment date for estimated tax in 2016. For more information, see Pub. 505.

Corporations. Deposit the second installment of estimated income tax for 2016. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

July 11

Employees who work for tips. If you received \$20 or more in tips during June, report them to your employer. You can use Form 4070.

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August 10

Employees who work for tips. If you received \$20 or more in tips during July, report them to your employer. You can use Form 4070.

September 12

Employees who work for tips. If you received \$20 or more in tips during August, report them to your employer. You can use Form 4070.

September 15

Individuals. Make a payment of your 2016 estimated tax if you aren't paying your income tax for the year through withholding (or won't pay in enough tax that way). Use Form 1040-ES. This is the third installment date for estimated tax in 2016. For more information, see Pub. 505.

Corporations. File a 2015 calendar year income tax return (Form 1120) and pay any tax, interest, and penalties due. This due date applies only if you timely requested an automatic 6-month extension. Otherwise, see *March 15*.

S corporations. File a 2015 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you timely requested an automatic 6-month extension of time to file the return. Otherwise, see *March 15*. Provide each shareholder with a copy of their final or amended Schedule K-1 (Form 1120S) or substitute Schedule K-1 (Form 1120S).

Partnerships. File a 2015 calendar year return (Form 1065). This due date applies only if you timely requested an automatic 5-month extension. Otherwise see *April 18*. Provide each partner with a copy of their final or amended Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065).

Corporations. Deposit the third installment of estimated income tax for 2016. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

October 11

Employees who work for tips. If you received \$20 or more in tips during September, report them to your employer. You can use Form 4070.

October 17

Individuals. If you have an automatic 6-month extension to file your income tax return for 2015, file Form 1040, 1040A, or 1040EZ and pay any tax, interest, and penalties due.

Electing large partnerships. File a 2015 calendar year return (Form 1065-B). This due date applies only if you timely requested a 6-month extension of time to file the return. Otherwise, see *April 18*. If required, provide each partner with an amended copy of their Schedule K-1 (Form 1065-B) or substitute Schedule K-1 (Form 1065-B). See *March 15* for the due date for furnishing Schedules K-1 (Form 1065-B) or substitute Schedules K-1 (Form 1065-B) to the partners.

November 10

Employees who work for tips. If you received \$20 or more in tips during October, report them to your employer. You can use Form 4070.

December 12

Employees who work for tips. If you received \$20 or more in tips during November, report them to your employer. You can use Form 4070.

December 15

Corporations. Deposit the fourth installment of estimated income tax for 2016. A worksheet, Form 1120-W, is available to help you estimate your tax for the year.

Fiscal-Year Taxpayers

If you use a fiscal year (rather than the calendar year) as your tax year, you should change some of the dates in this calendar. Use the following general guidelines to make these changes.



The 3 months that make up each quarter of a fiscal year may be different from those of each calendar quar-

ter, depending on when the fiscal year begins. Also see <u>Saturday</u>, <u>Sunday</u>, or <u>legal holiday</u>, earlier.

Individuals

Form 1040. This form is due on the 15th day of the 4th month after the end of your tax year. Form 4868 is used to request an extension of time to file Form 1040.

Estimated tax payments (Form 1040-ES). Payments are due on the 15th day of the 4th, 6th, and 9th months of your tax year and on the 15th day of the 1st month after your tax year ends.

Partnerships

Form 1065. This form is due on the 15th day of the 4th month after the end of the partnership's tax year. Provide each partner with a copy of their Schedule K-1 (Form 1065) or substitute Schedule K-1 (Form 1065) by the 15th day of the 4th month after the end of the partnership's tax year. Form 7004 is used to request an automatic 6-month extension of time to file Form 1065.

Form 1065-B (electing large partnerships). This form is due on the 15th day of the 4th month after the end of the partnership's tax year. Provide each partner with a copy of their Schedule K-1 (Form 1065-B) or substitute Schedule K-1 (Form 1065-B) by the first March 15 following the close of the partnership's tax year. This due date for filing Schedule K-1 (Form 1065-B) applies even if the partnership requests an extension of time to file Form 1065-B. Form 7004 is used to request an automatic 6-month extension of time to file Form 1065-B.

Corporations and S Corporations

Form 1120 and Form 1120S (or Form 7004). These forms are due on the 15th day of the 3rd month after the end of the corporation's tax year. S corporations must provide each shareholder with a copy of their Schedule K-1 (Form 1120S) or substitute Schedule K-1. Form 7004 is used to request an extension of time to file Form 1120 or Form 1120S.

Estimated tax payments. Payments are due on the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year.

Form 2553. This form is used to choose S corporation treatment. It is due no more than two months and 15 days after the beginning of the tax year the election is to take effect or at any time during the preceding tax year.

Employer's Tax Calendar

This tax calendar covers various due dates of interest to employers. Principally, it covers the following federal taxes.

- Income tax you withhold from your employees' wages or from nonpayroll amounts you pay out
- Social security and Medicare taxes (FICA taxes) you withhold from your employees' wages and the social security and Medicare taxes you must pay as an employer.
- Federal unemployment (FUTA) tax you must pay as an employer.

The calendar lists due dates for filing returns and for making deposits of these three taxes throughout the year. Use this calendar with Pub. 15 which gives the deposit rules.

Forms you may need. The following is a list and description of the primary employment tax forms you may need.

- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Use it to report the FUTA tax on wages you paid.
- Form 941, Employer's QUARTERLY Federal Tax Return. This form is due the last day of the first calendar month after the calendar quarter ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your

- employees aren't farm workers or household employees.
- Form 943, Employer's Annual Federal Tax Return for Agricultural Employees. This form is due the last day of the first calendar month after the calendar year ends. Use it to report social security and Medicare taxes and withheld income taxes on wages if your employees are farm workers.
- 4. Form 944, Employer's ANNUAL Federal Tax Return. This form is due the last day of the first calendar month after the calendar year ends. Certain small employers use it instead of Form 941 to report social security and Medicare taxes and withheld income tax.
- Form 945, Annual Return of Withheld Federal Income Tax. This form is due the last day of the first calendar month after the calendar year ends. Use it to report income tax withheld on all nonpayroll items. Nonpayroll items include the following.
 - a. Backup withholding.
 - b. Withholding on pensions, annuities, IRAs, and gambling winnings.
 - Payments of Indian gaming profits to tribal members.

Fiscal-year taxpayers. The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year. The only exception is the date for filing Forms 5500, Annual Return/Report of Employee Benefit Plan, and 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan. These employee benefit plan forms are due by the last day of the seventh month after the plan year ends. See *August 1*, later.

Extended due dates. If you timely deposit in full the tax you are required to report on Form 940, 941, 943, 944, or 945, you have an additional 10 calendar days to file that form.



If you are subject to the semiweekly deposit rule, use <u>Table 2</u> near the end of this publication for your deposit due

dates. However, if you accumulate \$100,000 or more of taxes on any day during a deposit period, you must deposit the tax by the next business day instead of the date shown in Table 2.

First Quarter

The first quarter of a calendar year is made up of January, February, and March.

During January

All employers. Give your employees their copies of Form W-2 for 2015 by February 1, 2016. If an employee agreed to receive Form W-2 electronically, post it on a website accessible to the employee and notify the employee of the posting by February 1.

January 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in December 2015.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in December 2015.

February 1

All employers. Give your employees their copies of Form W-2 for 2015. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting.

Payers of gambling winnings. If you either paid reportable gambling winnings or withheld income tax from gambling winnings, give the winners their copies of Form W-2G.

Nonpayroll taxes. File Form 945 to report income tax withheld for 2015 on all nonpayroll items, including backup withholding and withholding on pensions, annuities, IRAs, gambling winnings, and payments of Indian gaming profits to tribal members. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2015. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until February 10 to file the return.

Certain small employers. File Form 944 to report social security and Medicare taxes and withheld income tax for 2015. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is \$2,500 or more for 2015 but less than \$2,500 for the fourth quarter, deposit any undeposited tax or pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 2015. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year timely, properly, and in full, you have until February 10 to file the return.

Federal unemployment tax. File Form 940 for 2015. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. However, if you deposited the tax

for the year timely, properly, and in full, you have until February 10 to file the return.

February 10

Nonpayroll taxes. File Form 945 to report income tax withheld for 2015 on all nonpayroll items. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Social security, Medicare, and withheld income tax. File Form 941 for the fourth quarter of 2015. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

Certain small employers. File Form 944 to report social security and Medicare taxes and withheld income tax for 2015. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Farm employers. File Form 943 to report social security and Medicare taxes and withheld income tax for 2015. This due date applies only if you deposited the tax for the year timely, properly, and in full.

Federal unemployment tax. File Form 940 for 2015. This due date applies only if you deposited the tax for the year timely, properly, and in full.

February 16

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in January.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in January.

February 17

All employers. Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2015, but didn't give you Form W-4 (or Form W-4(SP), its Spanish version) to continue the exemption this year.

February 29

Payers of gambling winnings. File Form 1096 along with Copy A of all the Forms W-2G you issued for 2015.

If you file Forms W-2G electronically, your due date for filing them with the IRS will be extended to March 31. The due date for giving the recipient these forms remains February 1.

All employers. File Form W-3, Transmittal of Wage and Tax Statements, along with Copy A of all the Forms W-2 you issued for 2015

If you file Forms W-2 electronically, your due date for filing them with the SSA will be extended to March 31. The due date for giving the recipient these forms remains February 1.

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Large food and beverage establishment employers. File Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Use Form 8027-T, Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips, to summarize and transmit Forms 8027 if you have more than one establishment.

If you file Forms 8027 electronically, your due date for filing them with the IRS will be extended to March 31.

March 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in February.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in February.

March 31

Electronic filing of Forms W-2. File copies of all the Forms W-2 you issued for 2015. This due date applies only if you electronically file. Otherwise, see *February 29*.

The due date for giving the recipient these forms remains February 1.

Electronic filing of Forms W-2G. File copies of all the Forms W-2G you issued for 2015. This due date applies only if you electronically file. Otherwise, see *February 29*.

The due date for giving the recipient these forms remains February 1.

For information about filing Forms W-2G electronically, see Pub. 1220.

Electronic filing of Forms 8027. File Forms 8027 for 2015. This due date applies only if you electronically file. Otherwise, see *February 29*.

Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

April 18

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in March.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in March.

Household employers. If you paid cash wages of \$1,900 or more in 2015 to a household employee, you must file Schedule H (Form 1040). If you are required to file a federal income tax return (Form 1040), file Schedule H (Form 1040) with the return and report any household employment taxes. Report any federal unemployment (FUTA) tax on Schedule H (Form 1040) if you paid total cash wages of \$1,000 or more in any calendar quarter of 2014 or 2015 to household

employees. Also, report any income tax you withheld for your household employees. For more information, see Pub. 926.

May 2

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2016. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until May 10 to file the return.

Federal unemployment tax. Deposit the tax owed through March if more than \$500.

May 10

Social security, Medicare, and withheld income tax. File Form 941 for the first quarter of 2016. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

May 16

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in April.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in April.

June 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in May.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in May.

Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

July 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in June.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in June.

August 1

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2016. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until August 10 to file the return.

Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2016 but less than \$2,500 for the second quarter.

Federal unemployment tax. Deposit the tax owed through June if more than \$500.

All employers. If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2015. If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.

August 10

Social security, Medicare, and withheld income tax. File Form 941 for the second quarter of 2016. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

August 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in July.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in July.

September 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in August.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in August.

Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

October 17

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in September.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in September.

October 31

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2016. Deposit or pay any undeposited tax under the accuracy of deposit rules. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter timely, properly, and in full, you have until November 10 to file the return.

Certain small employers. Deposit any undeposited tax if your tax liability is \$2,500 or more for 2016 but less than \$2,500 for the third quarter.

Federal unemployment tax. Deposit the tax owed through September if more than \$500.

During November

Income tax withholding. Ask employees whose withholding allowances will be different in 2017 to fill out a new Form W-4 or Form W-4(SP). The 2017 revision of Form W-4 will be available on the IRS website by mid-December.

November 10

Social security, Medicare, and withheld income tax. File Form 941 for the third quarter of 2016. This due date applies only if you deposited the tax for the quarter timely, properly, and in full.

November 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in October.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in October.

December 15

Social security, Medicare, and withheld income tax. If the monthly deposit rule applies, deposit the tax for payments in November.

Nonpayroll withholding. If the monthly deposit rule applies, deposit the tax for payments in November.

Excise Tax Calendar

This tax calendar gives the due dates for filing returns and making deposits of excise taxes. Use this calendar with Pub. 510. Also see the instructions for Forms 11-C, 720, 730, and 2290 for more information. References to Form 2290 also apply to Form 2290(SP).

Forms you may need. The following is a list and description of the excise tax forms you may need.

Form 11-C, Occupational Tax and Registration Return for Wagering. Use this form to register any wagering activity and to pay an occupational tax on wagering. File Form 11-C if you are in the business of accepting wagers, including conducting a wagering pool or lottery, or are an agent of someone who accepts wagers. You must file the form before you begin accepting wagers. After that, file the form by July 1 of each year. Also, see Form 730, later.

- Form 720, Quarterly Federal Excise Tax Return. File this form by the last day of the month following the calendar quarter. Use this form to report a wide variety of excise taxes, including:
 - a. Communications and air transportation taxes,
 - b. Fuel taxes,
 - c. Retail tax,
 - d. Ship passenger tax, and
 - e. Manufacturers taxes.
- Form 730, Monthly Tax Return for Wagers. Use this form to pay an excise tax on wagers you accept. File this form for each month by the last day of the following month. Also, see Form 11-C, earlier.
- 4. Form 2290, Heavy Highway Vehicle Use Tax Return. Use this form to pay the federal use tax on heavy highway vehicles registered in your name. File this form by the last day of the month following the month of the vehicle's first taxable use in the tax period. The tax period begins on July 1 and ends the following June 30. You must pay the full year's tax on all vehicles you have in use during the month of July. You must also pay a partial-year tax on taxable vehicles that you put into use in a month after July. For more information, see the Instructions for Form 2290.

Fiscal-year taxpayers. The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year.

Adjustments for Saturday, Sunday, or legal holidays. Generally, if a due date falls on a Saturday, Sunday, or legal holiday, the due date is delayed until the next day that isn't a Saturday, Sunday, or legal holiday. For excise taxes, there are two exceptions to this rule.

- For deposits of regular method taxes, if the due date is a Saturday, Sunday, or legal holiday, the due date is the immediately preceding day that isn't a Saturday, Sunday, or legal holiday.
- Under the special September deposit rules, if the due date falls on a Saturday, the deposit is due on the preceding Friday. If the due date falls on a Sunday, the deposit is due on the following Monday. For more information, see the Instructions for Form 720.

The Excise Tax Calendar has been adjusted for all of these provisions.

Regular method taxes. These are taxes, other than alternative method taxes used for communication and air transportation taxes, reported on Form 720 for which deposits are required.

First Quarter

The first quarter of a calendar year is made up of January, February, and March.

January 12

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of December 2015.

January 14

Regular method taxes. Deposit the tax for the last 16 days of December 2015.

January 27

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of December 2015.

January 29

Regular method taxes. Deposit the tax for the first 15 days of January.

February 1

Form 720 taxes. File Form 720 for the fourth quarter of 2015.

Wagering tax. File Form 730 and pay the tax on wagers accepted during December 2015

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in December 2015.

February 10

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of January.

February 12

Regular method taxes. Deposit the tax for the last 16 days of January.

February 25

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of January.

February 29

Regular method taxes. Deposit the tax for the first 15 days of February.

Wagering tax. File Form 730 and pay the tax on wagers accepted during January.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in January.

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March 10

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of February.

March 14

Regular method taxes. Deposit the tax for the last 14 days of February.

March 25

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 14 days of February.

March 29

Regular method taxes. Deposit the tax for the first 15 days of March.

March 31

Wagering tax. File Form 730 and pay the tax on wagers accepted during February.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in February.

Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

April 12

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of March.

April 14

Regular method taxes. Deposit the tax for the last 16 days of March.

April 27

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of March.

April 29

Regular method taxes. Deposit the tax for the first 15 days of April.

May 2

Form 720 taxes. File Form 720 for the first quarter of 2016.

Wagering tax. File Form 730 and pay the tax on wagers accepted during March.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in March.

May 11

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of April.

May 13

Regular method taxes. Deposit the tax for the last 15 days of April.

May 25

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 15 days of April.

May 27

Regular method taxes. Deposit the tax for the first 15 days of May.

May 31

Wagering tax. File Form 730 and pay the tax on wagers accepted during April.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in April.

June 10

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of May.

June 14

Regular method taxes. Deposit the tax for the last 16 days of May.

June 27

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of May.

June 29

Regular method taxes. Deposit the tax for the first 15 days of June.

June 30

Wagering tax. File Form 730 and pay the tax on wagers accepted during May.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in May.

Floor stocks tax for ozone-depleting chemicals (IRS No. 20). Deposit the tax for January 1, 2016.

Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

July 1

Occupational excise taxes. File Form 11-C to register and pay the annual tax if you are in the business of accepting wagers.

July 12

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of June.

July 14

Regular method taxes. Deposit the tax for the last 15 days of June.

July 27

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 15 days of June.

July 29

Regular method taxes. Deposit the tax for the first 15 days of July.

August 1

Form 720 taxes. File Form 720 for the second guarter of 2016.

Wagering tax. File Form 730 and pay the tax on wagers accepted during June.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in June.

August 10

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of July.

August 12

Regular method taxes. Deposit the tax for the last 16 days of July.

August 25

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of July.

August 29

Regular method taxes. Deposit the tax for the first 15 days of August.

August 31

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in July.

Wagering tax. File Form 730 and pay the tax on wagers accepted during July.

September 12

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of August.

September 14

Regular method taxes. Deposit the tax for the last 16 days of August.

September 27

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of August.

September 29

Regular method taxes. Deposit the tax for the first 15 days of September.

Regular method taxes (special September deposit rule). Deposit the tax for the period beginning September 16 and ending September 26.

Communications and air transportation taxes under the alternative method (special September deposit rule). Deposit the tax included in amounts billed or tickets sold during the period beginning September 1 and ending September 11.

September 30

Wagering tax. File Form 730 and pay the tax on wagers accepted during August.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in August.

Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

October 13

Communications and air transportation taxes under the alternative method (special September deposit rule). Deposit the tax included in amounts billed or tickets sold during the period beginning September 12 and ending September 15.

October 14

Regular method taxes (special September deposit rule). Deposit the tax for the last 4 days of September.

October 26

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 15 days of September.

October 28

Regular method taxes. Deposit the tax for the first 15 days in October.

October 31

Form 720 taxes. File Form 720 for the third quarter of 2016.

Wagering tax. File Form 730 and pay the tax on wagers accepted during September.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in September.

November 10

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of October.

November 14

Regular method taxes. Deposit the tax for the last 16 days of October.

November 28

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 16 days of October

November 29

Regular method taxes. Deposit the tax for the first 15 days of November.

November 30

Wagering tax. File Form 730 and pay the tax on wagers accepted during October.

Heavy highway vehicle use tax. File Form 2290 and pay the tax for vehicles first used in October.

December 12

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the first 15 days of November.

December 14

Regular method taxes. Deposit the tax for the last 15 days of November.

December 28

Communications and air transportation taxes under the alternative method.

Deposit the tax included in amounts billed or tickets sold during the last 15 days of November.

December 29

Regular method taxes. Deposit the tax for the first 15 days of December.

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Table 2. Due Dates for Electronic Funds Transfer of Taxes for 2016 Under the Semiweekly Rule

First Quarter:		Second	I Quarter:	Third	Quarter:	Fourth	Fourth Quarter:		
Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date	Payroll Date	Due Date		
Jan 1	Jan 6	Apr 1	Apr 6	Jul 1	Jul 7	Oct 1-4	Oct 7		
Jan 2–5	Jan 8	Apr 2–5	Apr 8	Jul 2–5	Jul 8	Oct 5-7	Oct 13		
Jan 6–8	Jan 13	Apr 6–8	Apr 13	Jul 6–8	Jul 13	Oct 8-11	Oct 14		
Jan 9–12	Jan 15	Apr 9–12	Apr 18	Jul 9–12	Jul 15	Oct 12-14	Oct 19		
Jan 13–15	Jan 21	Apr 13–15	Apr 20	Jul 13–15	Jul 20	Oct 15–18	Oct 21		
Jan 16–19	Jan 22	Apr 16–19	Apr 22	Jul 16–19	Jul 22	Oct 19–21	Oct 26		
Jan 20–22	Jan 27	Apr 20–22	Apr 27	Jul 20–22	Jul 27	Oct 22–25	Oct 28		
Jan 23–26	Jan 29	Apr 23–26	Apr 29	Jul 23–26	Jul 29	Oct 26–28	Nov 2		
Jan 27–29	Feb 3	Apr 27–29	May 4	Jul 27–29	Aug 3	Oct 29-Nov 1	Nov 4		
Jan 30–Feb 2	Feb 5	Apr 30-May 3	May 6	Jul 30-Aug 2	Aug 5	Nov 2-4	Nov 9		
Feb 3–5	Feb 10	May 4-6	May 11	Aug 3–5	Aug 10	Nov 5-8	Nov 14		
Feb 6-9	Feb 12	May 7–10	May 13	Aug 6–9	Aug 12	Nov 9–11	Nov 16		
Feb 10–12	Feb 18	May 11-13	May 18	Aug 10–12	Aug 17	Nov 12–15	Nov 18		
Feb 13–16	Feb 19	May 14-17	May 20	Aug 13–16	Aug 19	Nov 16–18	Nov 23		
Feb 17–19	Feb 24	May 18–20	May 25	Aug 17–19	Aug 24	Nov 19–22	Nov 28		
Feb 20–23	Feb 26	May 21–24	May 27	Aug 20–23	Aug 26	Nov 23–25	Nov 30		
Feb 24–26	Mar 2	May 25–27	Jun 2	Aug 24–26	Aug 31	Nov 26–29	Dec 2		
Feb 27-Mar 1	Mar 4	May 28–31	Jun 3	Aug 27–30	Sep 2	Nov 30-Dec 2	Dec 7		
Mar 2–4	Mar 9	Jun 1–3	Jun 8	Aug 31–Sep 2	Sep 8	Dec 3-6	Dec 9		
Mar 5-8	Mar 11	Jun 4–7	Jun 10	Sep 3–6	Sep 9	Dec 7–9	Dec 14		
Mar 9-11	Mar 16	Jun 8–10	Jun 15	Sep 7–9	Sep 14	Dec 10–13	Dec 16		
Mar 12-15	Mar 18	Jun 11–14	Jun 17	Sep 10–13	Sep 16	Dec 14–16	Dec 21		
Mar 16–18	Mar 23	Jun 15–17	Jun 22	Sep 14–16	Sep 21	Dec 17–20	Dec 23		
Mar 19–22	Mar 25	Jun 18–21	Jun 24	Sep 17–20	Sep 23	Dec 21–23	Dec 29		
Mar 23–25	Mar 30	Jun 22–24	Jun 29	Sep 21–23	Sep 28	Dec 24–27	Dec 30		
Mar 26–29	Apr 1	Jun 25–28	Jul 1	Sep 24–27	Sep 30	Dec 28–30	Jan 5		
Mar 30–31	Apr 6	Jun 29–30	Jul 7	Sep 28–30	Oct 5	Dec 31	Jan 6		
Note: This calendar reflec	cts all legal holidays.								

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

- Go to IRS.gov and click on the Filing tab to see your options.
- Enter "Free File" in the search box to see whether you can use brand-name software to prepare and e-file your federal tax return for free.
- Enter "VITA" in the search box, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation.
- Enter "TCE" in the search box, download the free IRS2Go app, or call
 1-888-227-7669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$54,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.



Getting answers to your tax law questions. On IRS.gov get answers to your tax questions anytime, any-

- Go to <u>www.irs.gov/Help-&-Resources</u> for a variety of tools that will help you with your taxes.
- Enter "ITA" in the search box on IRS.gov for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response.
- Enter "Pub 17" in the search box on IRS.gov to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2015 tax changes, and thousands of interactive links to help you find answers to your questions.
- Additionally, you may be able to access tax law information in your electronic filing software.

Tax forms and publications. You can download or print all of the forms and publications you may need on www.irs.gov/formspubs. Otherwise, you can go to www.irs.gov/orderforms to place an order and have forms mailed to you.

You should receive your order within 10 business days.

Direct deposit. The fastest way to receive a tax refund is by combining direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The majority of refunds are received within 21 days or less.

Getting a transcript or copy of a return.

- Go to IRS.gov and click on "Get Transcript of Your Tax Records" under "Tools."
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The <u>Earned Income Tax Credit Assistant</u> determines if you are eligible for the EIC.
- The <u>Online EIN Application</u> helps you get an employer identification number.
- The <u>IRS Withholding Calculator</u> estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The <u>Electronic Filing PIN Request</u> helps to verify your identity when you do not have your prior year AGI or prior year self-selected PIN available.
- The <u>First Time Homebuyer Credit Account Look-up</u> tool provides information on your repayments and account balance.

For help with the alternative minimum tax, go to IRS.gov/AMT.

Understanding identity theft issues.

- Go to <u>www.irs.gov/uac/Identity-Protection</u> for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit <u>www.irs.gov/identitytheft</u> to learn what steps you should take.

Checking on the status of a refund.

- Go to www.irs.gov/refunds.
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology so electronic payments are safe and secure. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to www.irs.gov/payments to make a payment using any of the following options.

- IRS Direct Pay (for individual taxpayers who have a checking or savings account).
- Debit or credit card (approved payment processors online or by phone).
- Electronic Funds Withdrawal (available during e-file).

- Electronic Federal Tax Payment System (best option for businesses; enrollment required).
- Check or money order.
- IRS2Go provides access to mobile-friendly payment options like IRS Direct Pay, offering you a free, secure way to pay directly from your bank account. You can also make debit or credit card payments through an approved payment processor. Simply download IRS2Go from Google Play, the Apple App Store, or the Amazon Appstore, and make your payments anytime, anywhere.

What if I can't pay now? Click on the "Pay Your Tax Bill" icon on IRS.gov for more information about these additional options.

- Apply for an online payment agreement to meet your tax obligation in monthly installments if you cannot pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the <u>Offer in Compromise</u> <u>Pre-Qualifier</u> to confirm your eligibility.

Checking the status of an amended return. Go to IRS.gov and click on the Tools tab and then Where's My Amended Return?

Understanding an IRS notice or letter. Enter "Understanding your notice" in the search box on IRS.gov to find additional information about your IRS notice or letter.

Visiting the IRS. Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter "office locator" in the search box. Or choose the "Contact Us" option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.

Watching IRS videos. The IRS Video portal www.irsvideos.gov contains video and audio presentations for individuals, small businesses, and tax professionals. You'll find video clips of tax topics, archived versions of panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Getting tax information in other languages. For taxpayers whose native language is not English, we have the following resources available.

- Taxpayers can find information on IRS.gov in the following languages.
 - a. Spanish.
 - b. Chinese.
 - c. Vietnamese.
 - d. Korean.
 - e. Russian.
- The IRS Taxpayer Assistance Centers provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

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The Taxpayer Advocate Service Is Here To Help You What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

What Can the Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

 Your problem is causing financial difficulty for you, your family, or your business,

- You face (or your business is facing) an immediate threat of adverse action, or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach Us?

We have offices in every state, the District of Columbia, and Puerto Rico. Your local advocate's number is in your local directory and at www.taxpayeradvocate.irs.gov. You can also call us at 1-877-777-4778.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at www.taxpayeradvocate.irs.gov can help you understand what these rights mean to you and how they apply. These are your rights. Know them. Use them.

How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at www.irs.gov/sams.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit www.irs.gov/litc or see IRS Publication 4134, Low Income Taxpayer Clinic List.

Tax Publications for Business Taxpayers

See How To Get Tax Help for a variety of ways to get publications, including by computer, phone, and mail.

1 17 334 910	Your Rights as a Taxpayer Your Federal Income Tax Tax Guide for Small Business IRS Guide to Free Tax Services yer's Guides (Circular E), Employer's Tax Guide Employer's Supplemental Tax Guide Employer's Tax Guide to Fringe Benefits	517 527 534 535 536 537 538 541	Social Security and Other Information for Members of the Clergy and Religious Workers Residential Rental Property Depreciating Property Placed in Service Before 1987 Business Expenses Net Operating Losses (NOLs) for Individuals, Estates, and Trusts Installment Sales Accounting Periods and Methods Partnerships	908 925 946 947 966 1544 1546	Bankruptcy Tax Guide Passive Activity and At-Risk Rules How To Depreciate Property Practice Before the IRS and Power of Attorney Electronic Federal Tax Payment System: A Guide to Getting Started Reporting Cash Payments of Over \$10,000 Taxpayer Advocate Service: Your Voice at the IRS
J1	(Circular A), Agricultural Employer's Tax Guide	542 544	Corporations Sales and Other Dispositions of Assets	1SP	Derechos del Contribuyente
80	(Circular SS), Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands	551 556 560 561	Basis of Assets Examination of Returns, Appeal Rights, and Claims for Refund Retirement Plans for Small Business Determining the Value of Donated	179 179 594SP 850 (EN/SP)	(Circular PR), Guía Contributiva Federal para Patronos Puertorriqueños El Proceso de Cobro del IRS English-Spanish Glossary of Words and Phrases
926	Household Employer's Tax Guide		Property	1544SP	Informe de Pagos en Efectivo en
Specialized Publications		583	Starting a Business and Keeping Records	134436	Exceso de \$10,000
225	Farmer's Tax Guide	587	Business Use of Your Home		
463 505 510 515	Travel, Entertainment, Gift, and Car Expenses Tax Withholding and Estimated Tax Excise Taxes Withholding of Tax on Nonresident	594 597 598 901	The IRS Collection Process Information on the United States- Canada Income Tax Treaty Tax on Unrelated Business Income of Exempt Organizations U.S. Tax Treaties		
	Aliens and Foreign Entities				

Commonly Used Tax Forms

See How To Get Tax Help for a variety of ways to get forms, including by computer, phone, and mail. Items with an asterisk are available by fax. For these orders only, use the catalog number when ordering.

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